

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF PUERTO RICO**

<b>IN RE:</b>  NEW STEEL, INC.  <b>Debtor</b>	<b>CASE NO.: 15-07090</b>   <b>CHAPTER 11</b>
---	--

**APPLICATION FOR APPOINTMENT OF ACCOUNTANT FOR DEBTOR  
TO THE HONORABLE COURT:**

COMES NOW, Debtor, through its undersigned attorney, who applies to the Court for the approval of Doris Barroso Vicéns, CPA, from the firm of RSM ROC & Company as debtor's accountant and respectfully states as follows:

1. The above captioned Debtor filed its petition for relief under Chapter 11 of the Bankruptcy Code on this same date and continue operating its business and property as debtor in possession pursuant to Sections 1101 and 1107 of the Title 11 of the United States Code.
2. Debtor seeks to employ Doris Barroso Vicéns, CPA, from the firm of RSM ROC & Company as its accountant. The applicant has chosen this accountant for the reason that she is well qualified to perform the work required of her in this case.
3. Debtor will rely on Doris Barroso Vicéns, CPA, from the firm of RSM ROC & Company for professional services in connection with this bankruptcy petition, including any related matter to debtor's finances, such as:
  - a. Preparation or review of bankruptcy court required monthly operating reports and reports pursuant to Rule 2015-3 of the Federal Rule of

Bankruptcy procedure;

- b. Reconciliation of proof of claims;
  - c. Preparation or review of the Debtor's projections;
  - d. Analysis of profitability of Debtor's operations;
  - e. Assistance in the development or review of plan of reorganization or disclosure statements;
  - f. Consultation on strategic alternatives and developments of business plan;
  - g. Any other consulting and expert witness services relating to various bankruptcy matters such as insolvency, feasibility forensic accounting, etc., as necessary.
4. To the best of applicant's knowledge, the professional whose employment is sought has no connection with the debtor, the creditors, any party in interest or its attorneys, the US Trustee or any person employed in the office of the United States Trustee, except that RSM ROC & Company has acted as consultants/accountants for the following creditors listed by Debtors in matters unrelated to this case: Departamento de Hacienda (consultants) and Linde Gas Puerto Rico, Inc. (accountants). Additionally, RSM ROC & Company will be the accountant of a related party, American Agencies Co., Inc., in its bankruptcy proceeding that will be also filed today.
5. To the best of Debtor's knowledge, accountant nor any of her employees, represent or hold any interest adverse to the Debtor of the estate in the matters upon which she is to be engaged, pursuant to 11 USC 327 (a).

6. That the accountant is a disinterested person and her employment is in the best interest of the estate.
7. That the accountant is aware that she may not share or agree to share with any other person any amounts received as a retainer or to be received as compensation, pursuant to 11 USC 504, except as provided by law.
8. The terms of compensation agreed to are as follows: that Doris Barroso Vicens from the firm of RSM ROC & Company has been required in this case a retainer in the amount of \$5,000.00. This retainer was paid by the Debtor.
9. Compensation for professional services to be rendered in this case is agreed as follows:
  - a. In the case of Partner a rate from \$200.00 to \$300.00 per hour, (Mrs. Barroso Vicens' (Partner) current hourly rate is \$235.00), plus any costs and expenses;
  - b. In the case of Managers a rate from \$100.00 to \$150.00 per hour, plus any costs and expenses;
  - c. In the case of Seniors a rate from \$75.00 to \$90.00 per hour, plus any costs and expenses;
  - d. In the case of Staff a rate from \$60.00 to \$70.00 per hour, plus any costs and expenses.

The hourly rates are increase every June 1, approximately 10%.

10. The accountant fully understands that any compensation to be received is subject to Court's approval and other future invoices upon a proper application and notice

thereof. Applicant agreed to consult with the debtor and debtor's attorney at all times in connection with the work to be performed, if necessary.

11. The debtor submit the **ACCOUNTANT'S VERIFIED STATEMENT** signed by Doris Barroso Vicéns, CPA, from the firm of RSM ROC & Company, in compliance with Section 327(a) of the Bankruptcy Code, and Federal Rule of Bankruptcy Procedures 2014. In addition and in compliance with LBR 2014-1, applicant enclosed her curriculum vitae.
12. A copy of this application has been served to the US Trustee, pursuant to Federal Rule of Bankruptcy Procedure 2014 and 11USC 327(a).

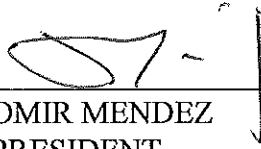
**WHEREFORE**, debtor requests that the Court authorizes the employment of Doris Barroso Vicéns, CPA, from the firm of RSM ROC & Company to assist it in connection with its case at the rates set forth, subject to further review and order of this court.

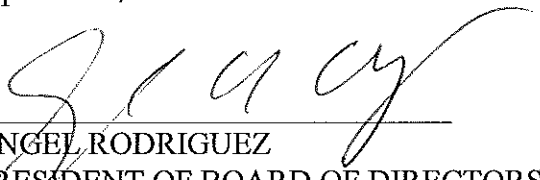
#### **NOTICE**

Within twenty one (21) days after service as evidenced by the certification, and an additional three (3) days pursuant to Fed. R. Bank. P. 9006(f) if you were served by mail, any party against whom this paper has been served, or any other party to the action who objects to the relief sought herein, shall serve and file an objection or other appropriate response to this paper with the Clerk's office of the U.S. Bankruptcy Court for the District of Puerto Rico. If no objection or other response is filed within the time allowed herein, the paper will be deemed unopposed and may be granted unless: (i) the requested relief is forbidden by law; (ii) the requested relief is against public policy; or (iii) in the opinion of the Court, the interest of justice requires otherwise.

**RESPECTFULLY SUBMITTED.**

In San Juan, Puerto Rico, this 15 day of September, 2015.

  
\_\_\_\_\_  
OMIR MENDEZ  
PRESIDENT

  
\_\_\_\_\_  
ANGEL RODRIGUEZ  
PRESIDENT OF BOARD OF DIRECTORS

**I HEREBY CERTIFY** that on this same date I electronically filed the foregoing through the CM/ECF system, which will send notification of such filing to the parties therein registered to receive Notice including the US Trustee.

**C. CONDE & ASSOC.**

/s/Carmen D. Conde Torres

**Carmen D. Conde Torres, Esq.**

**(USDC No. 207312)**

254 San José Street, 5<sup>th</sup> Floor

Old San Juan, Puerto Rico 00901

Telephone: 787-729-2900

Facsimile: 787-729-2203

E-Mail: [condecarmen@condelaw.com](mailto:condecarmen@condelaw.com)

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF PUERTO RICO**

<b>IN RE:</b>  <b>NEW STEEL, INC.</b>  <b>Debtor</b>	<b>CASE NO.: 15-07090</b>  <b>CHAPTER 11</b>
--	--

**ACCOUNTANT'S VERIFIED STATEMENT**

TO THE HONORABLE COURT:

I, Doris Barroso Vicéns, CPA, from the firm of RSM ROC & Company, Certified Public Accountants and Consultants with offices at Reparto Loyola, 1000 San Roberto, San Juan, Puerto Rico 00926 and postal address: PO Box 10528, San Juan PR 00922-0528, do hereby certify under penalty of perjury that to the best of my knowledge, information and belief the following is true and correct:

1. That I am a Certified Public Accountant, licensed under the laws of Puerto Rico and a partner of the firm of RSM ROC & Company.
2. The professional services in connection with this bankruptcy petition, including any related matter to debtors' finances, such as:
  - a. Preparation or review of bankruptcy court required monthly operating reports and reports pursuant to Rule 2015-3 of the Federal Rule of Bankruptcy procedure;
  - b. Reconciliation of proof of claims;
  - c. Preparation or review of the Debtor's projections;
  - d. Analysis of profitability of Debtor's operations;
  - e. Assistance in the development or review of plan of reorganization or

disclosure statements;

- f. Consultation on strategic alternatives and developments of business plan;
- g. Any other consulting and expert witness services relating to various bankruptcy matters such as insolvency, feasibility forensic accounting, etc., as necessary.

3. To the best of my knowledge I have no connection with the debtor, the creditors, any party in interest, its attorneys, the US Trustee or any person employed in the office of the United States Trustee, except that RSM ROC & Company has acted as consultants/accountants for the following creditors listed by Debtors in matters unrelated to this case: Departamento de Hacienda (consultants) and Linde Gas Puerto Rico, Inc. (accountants). Additionally, RSM ROC & Company will be the accountant of a related party, American Agencies, Co., Inc., in its bankruptcy proceeding that will be also filed today.
4. To the best of my knowledge, neither I nor any of my employees, represent or hold any interest adverse to the debtors or the estate in the matters upon which I be engaged, pursuant to 11 U.S.C. 327 (a).
5. That I am a disinterested person within the meaning of 11 U.S.C. 101 (14) and my employment are in the best interest of the estate.
6. That I will not share or agree to share with any other person any amounts received as a retainer or to be received as compensation, pursuant to 11 USC 504, except as provided by law.
7. That in connection with the initial services expected to be rendered, a retainer of

\$5,000.00 has been required in this case. This retainer was paid by the Debtor.

8. Compensation for professional services to be rendered in this case is agreed as follows:
  - a. In the case of Partner a rate from \$200.00 to \$300.00 per hour, (Mrs. Barroso Vicens' (Partner) current hourly rate is \$235.00), plus any costs and expenses;
  - b. In the case of Managers and Supervisors, a rate from \$100.00 to \$150.00 per hour, plus any costs and expenses;
  - c. In the case of Semi-Seniors and Seniors, a rate from \$75.00 to \$90.00 per hour, plus any costs and expenses;
  - d. In the case of Staff a rate from \$60.00 to \$70.00 per hour, plus any costs and expenses.

The hourly rates are increase every June 1, approximately 10%.

9. I fully understand that any compensation to be received is subject to Court's approval and other future invoices upon proper application and notice thereof. I also agreed to consult with the debtors and debtors' attorney at all times in connection with the work to be performed, if necessary.
10. Pursuant to the provisions of 11 U.S.C. 327 (a) and Federal Rule of Bankruptcy Procedure 2014, copy of the Application for Employment of Debtor's Accountant has been served to the US Trustee.
11. I will amend this statement immediately upon my learning that: a) any of the representations made herein are incorrect, or b) there is any change of



circumstances relating thereto.

12. I have reviewed the provisions of LBR 2016-1.
13. That this verified statement is provided in compliance with Section 327 (a) of the Bankruptcy Code and Federal Rule of Bankruptcy Procedures 2014-1, for the purpose described in Debtors' Application for Appointment of Accountant, with compensation to be allowed upon prior application and notice and hearing thereon, if necessary.
14. I HEREBY CERTIFY under penalty of perjury that the foregoing is correct, as provided in 28 U.S.C. §1746.

**RESPECTFULLY SUBMITTED.**

In San Juan, P.R., this 15<sup>th</sup> day of September, 2015.



**Doris Barroso Vicéns, CPA**  
**Partner**  
**RSM ROC & Company**  
PO Box 10528  
San Juan PR 00922-0528  
Tel. 787-751-6164  
Fax. 787-759-7479

## ***CURRICULUM VITAE***

**DORIS BARROSO VICENS, CPA, CVA, CFF, CGMA**  
PO Box 10528  
San Juan, Puerto Rico 00922-0528

---

### ***EMPLOYMENT, PROFESSIONAL HISTORY AND EDUCATION:***

*Employer* : RSM ROC & Company  
P.O. Box 10528  
San Juan, Puerto Rico 00922-0528  
(787) 751-6164 (787) 759-7479 (Fax)  
email – [dbarroso@rocpr.net](mailto:dbarroso@rocpr.net)  
Web site – [www.rocpr.net](http://www.rocpr.net)

*September 16, 1988 to Present*

*Nature of Business* : Certified Public Accountants & Consultants

*Duties and Responsibilities* : Managing Partner, Partner in the Audit and Special Services Divisions, and Partner in charge of the Audit and Accounting Division

Mrs. Barroso Vicéns has been involved as engagement partner, in audits in such industries as; Government, Agencies, Advertising Agencies, Insurance Companies and Agencies and Service Industries.

Mrs. Barroso Vicéns has also served as a litigation consultant and/or expert witness in a number of cases, mostly in the area of bankruptcy and commercial damages (cancellation or breach of contracts, loss of earnings and business interruption). See attached list.

### **EDUCATION**

*College* : University of Puerto Rico  
1984 - 1988 Bachelor in Business  
Administration - Major in Accounting

*Profession* : Certified Public Accountant

*Other Professional Designation* : Certified Valuation Analyst (CVA)  
Certified in Financial Forensics (CFF)  
Chartered Global Management Accountant (CGMA)

*Licenses* : Licensed to practice in Puerto Rico and the State of Pennsylvania

### **MEMBER OF PROFESSIONAL ORGANIZATIONS:**

- *American Institute of Certified Public Accountants*
- *Puerto Rico Society of Certified Public Accountants*
- *National Association of Certified Valuation Analysts*

## ***CURRICULUM VITAE***

***DORIS BARROSO VICENS, CPA, CVA, CFF, CGMA***  
PO Box 10528  
San Juan, Puerto Rico 00922-0528

Mrs. Barroso Vicéns has participated in audit and accounting seminars offered by the Puerto Rico Society of Certified Public Accountants, the American Institute of Certified Public Accountants and other organizations. Mrs. Barroso Vicéns meets the requirements of Continuing Professional Education of the Puerto Rico Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

Mrs. Barroso Vicéns has authored articles in the field of litigation support services and other related topics (see attached list), and has been involved in a number of industries providing a wide range of services, including:

- Audit of financial statements
- Professional standards implementation
- Financial statement preparation
- Budgetary accounting assistance
- Accounting and administrative control structure evaluation, design and implementation
- Organizational governance
- Compliance with laws and regulations
- Business valuations
- Implementation of new accounting standards
- General management advice
- Litigation support
- Forecast and projections

DORIS BARROSO VICÉNS, CPA, CVA, CFF, CGMA  
EXPERT WITNESS IN THE FOLLOWING CASES  
(2004-2015)

CASE NAME	COURT	CASE NUMBER	TESTIFIED IN			YEAR	NATURE
			ACTING AS	DEPOSITION	TRIAL		
Maxon Engineering Services, Inc v. Johnston Pump Company	United States District Court for the District of Puerto Rico	03-16729 (JAF)	Plaintiff's Expert Witness	Yes	Yes	2004	Damages under Puerto Rico Dealers' Contract Act (Law 75)
Nissan Auto, Inc. v. Departamento de Transportación y Obras Públicas	Commonwealth of Puerto Rico- Tribunal de Primera Instancia- Sala Superior	97-2292 (KDP)	Defendant's Expert Witness	Yes	Yes	2004	Lost Profits
Milton Miranda D/B/A Surgical Medical Specialties, Inc. v. Medtronic, Inc.	United States District Court for the District of Puerto Rico	04-1102 (CC)	Plaintiff's Expert Witness	No	Yes	2004	Damages under Puerto Rico Dealers' Contract Act (Law 75)
Awning Windows, Inc.	United States District Court for the District of Puerto Rico- Bankruptcy Court	Case No. 04- 05802 (SEK)	Debtor's Expert Witness	No	No	2005	Bankruptcy -Chapter 11
Redondo Construction Corporation	United States District Court for the District of Puerto Rico- Bankruptcy Court	Case No. 02- 02887 (GAC)	Debtor's Expert Witness	No	No	2005	Bankruptcy -Chapter 11
El Comandante Management Company	United States District Court for the District of Puerto Rico-Bankruptcy Court	Case No. 04- 10938 (SEK)	Debtor's Expert Witness	Yes	Yes	2005	Bankruptcy -Chapter 11

**DORIS BARROSO VICÉNS, CPA, CVA, CFF, CGMA**  
**EXPERT WITNESS IN THE FOLLOWING CASES**  
**(2004-2015)**

CASE NAME	COURT	CASE NUMBER	TESTIFIED IN			YEAR	NATURE
			ACTING AS	DEPOSITION	TRIAL		
El Comandante Management Company	Racing Board of Puerto Rico	Case No. JH05-07	Debtor's Expert Witness	No	Yes	2006	License Application
Senador Internacional, Inc. H/N/C International Reps. v. Symmons Industries, Inc.	Commonwealth of Puerto Rico-Tribunal de Primera Instancia- Sala Superior	FPE06-1066 (404)	Plaintiff's Expert Witness	No	No	2009	Damages under Puerto Rico Dealers' Contract Act (Law 75)
Advance Export, Inc. v Medline Industries, Inc. et al	United States District Court for the District of Puerto Rico		Plaintiff's Expert Witness	No	No	2009	Damages under Puerto Rico Dealers' Contract Act (Law 75)
Empresas Massó	United States District Court for the District of Puerto Rico-Bankruptcy Court	08-05879 (GAC)	Debtor's Expert Witness	No	No	2009	Bankruptcy - Chapter 11
Bora Bora, Inc.	United States District Court for the District of Puerto Rico-Bankruptcy Court	09-03693 (ESL)	Debtor's Expert Witness	No	No	2009	Bankruptcy - Chapter 11
WestPoint Apparel Group, Inc.	United States District Court for the District of Puerto Rico-Bankruptcy Court	08-08103 (BKT)	Debtor's Expert Witness	No	No	2009	Bankruptcy - Chapter 11
Dr. Manuel Prats-Vega	United States District Court for the District of Puerto Rico-Bankruptcy Court	09-08785 (BKT)	Debtor's Expert Witness	No	No	2009	Bankruptcy - Chapter 11

**DORIS BARROSO VICÉNS, CPA, CVA, CFF, CGMA  
EXPERT WITNESS IN THE FOLLOWING CASES  
(2004-2015)**

CASE NAME	COURT	CASE NUMBER	TESTIFIED IN			YEAR	NATURE
			ACTING AS	DEPOSITION	TRIAL		
AAA Imports, Inc. and Carian Management	United States District Court for the District of Puerto Rico-Bankruptcy Court	10-04048 (BKT)	Debtor's Expert Witness	No	No	2010	Bankruptcy - Chapter 11
Clendo Laboratories	United States District Court for the District of Puerto Rico-Bankruptcy Court	10-03931 (BKT)	Debtor's Expert Witness	No	No	2010	Bankruptcy - Chapter 11
Supplies & Services, Inc. and RAG Inc.	United States District Court for the District of Puerto Rico-Bankruptcy Court	10-07157 (BKT)	Debtor's Expert Witness	No	No	2010	Bankruptcy - Chapter 11
On the Grill, Inc.	United States District Court for the District of Puerto Rico-Bankruptcy Court	10-08442- (ESL)	Debtor's Expert Witness	No	No	2010	Bankruptcy - Chapter 11
Dr. Sadi R. Antonmattei	United States District Court for the District of Puerto Rico-Bankruptcy Court	11-00791 (SEK)	Debtor's Expert Witness	No	No	2011	Bankruptcy - Chapter 11
San Juan Bautista Medical Center, Inc.	United States District Court for the District of Puerto Rico-Bankruptcy Court	11-02270 (BKT)	Debtor's Expert Witness	No	No	2011	Bankruptcy - Chapter 11



**DORIS BARROSO VICÉNS, CPA, CVA, CFF, CGMA  
EXPERT WITNESS IN THE FOLLOWING CASES  
(2004-2015)**

CASE NAME	COURT	CASE NUMBER	TESTIFIED IN			YEAR	NATURE
			ACTING AS	DEPOSITION	TRIAL		
Junco Steel Corporation	United States District Court for the District of Puerto Rico-Bankruptcy Court	11-00827	Unsecured Creditors Committee's Expert Witness	No	No	2011	Bankruptcy - Chapter 11
Cartonera Quebradillana, Inc.	United States District Court for the District of Puerto Rico-Bankruptcy Court	11-07996-EAG	Debtor's Expert Witness	No	No	2011	Bankruptcy - Chapter 11
Ponce de León 1403, Inc.	United States District Court for the District of Puerto Rico-Bankruptcy Court	11-07920 (ESL)	Debtor's Expert Witness	Yes	Yes	2011	Bankruptcy - Chapter 11
Haras Santa Isabel, Inc.	United States District Court for the District of Puerto Rico-Bankruptcy Court	10-06672 (MCF)	Creditor's Expert Witness	No	No	2011	Bankruptcy - Chapter 11
National Promoters and Services, Inc.	United States District Court for the District of Puerto Rico-Bankruptcy Court	12-01076 (ESL)	Debtor's Expert Witness	No	Yes	2012	Bankruptcy - Chapter 11
Next Step Medical Co., Inc.	United States District Court for the District of Puerto Rico-	11-1412	Plaintiff's Expert Witness	Yes	No	2012	Damages under Puerto Rico Dealers' Contract Act (Law #75)

**DORIS BARROSO VICÉNS, CPA, CVA, CFF, CGMA**  
**EXPERT WITNESS IN THE FOLLOWING CASES**  
**(2004-2015)**

CASE NAME	COURT	CASE NUMBER	TESTIFIED IN			YEAR	NATURE
			ACTING AS	DEPOSITION	TRIAL		
Sandra Viscal v. Antonio Rivera	Tribunal de Primera Instancia Sala Superior de San Juan	KDJ-2011-0592 (702)	Defendant's Expert Witness	No	No	2012	Divorce
MJS Las Croabas Properties, Inc./Ocean Club at Seven Seas	United States District Court for the District of Puerto Rico-Bankruptcy Court	12-05710 (ESL)	Debtor's Expert Witness	No	No	2012	Bankruptcy – Chapter 11
Carlos Capacete v. UBS Financial Services, Inc.	FINTRA Mediation	11-04211	Defendant's Expert Witness	No	Yes	2012	FINRA Dispute Arbitration
Millennium Institute for Advanced Nursing Care, Inc.	United States District Court for the District of Puerto Rico-Bankruptcy Court	12-02689 (BKT)	Debtor's Expert Witness	No	No	2012	Bankruptcy – Chapter 11
Sabana del Palmar, Inc. d/b/a Mirabal Village	United States District Court for the District of Puerto Rico-Bankruptcy Court	12-06177 (EAG)	Debtor's Expert Witness	No	No	2012	Bankruptcy – Chapter 11
Lilly del Caribe, Inc. v. Benchmark Products LLC	Tribunal de Primera Instancia Sala Superior de Carolina	Civil Case No. FCD 2011-1274 (408)	Plaintiff's Expert Witness	No	No	2012	Collection of Monies
Miguel Maldonado López d/b/a El Ladrillo Restaurant	District Court for the District of Puerto Rico-Bankruptcy Court	12-07840 (EAG)	Debtor's Expert Witness	No	No	2012	Bankruptcy – Chapter 11



**DORIS BARROSO VICÉNS, CPA, CVA, CFF, CGMA**  
**EXPERT WITNESS IN THE FOLLOWING CASES**  
**(2004-2015)**

CASE NAME	COURT	CASE NUMBER	ACTING AS	TESTIFIED IN			NATURE
				DEPOSITION	TRIAL	YEAR	
Pedro López Muñoz	District Court for the District of Puerto Rico-Bankruptcy Court	13-08171 (EAG)	Debtor's Expert Witness	Yes	Yes	2013	Bankruptcy – Chapter 11
Vaquería El Verdor, Inc.	District Court for the District of Puerto Rico-Bankruptcy Court	14-03728 (MCF)	Debtor's Expert Witness	No	No	2014	Bankruptcy – Chapter 11
Casiano Communications	District Court for the District of Puerto Rico-Bankruptcy Court	14-08256 (BKT 11)	Debtor's Expert Witness	No	No	2014	Bankruptcy – Chapter 11
Direct Resource, Inc.	District Court for the District of Puerto Rico-Bankruptcy Court	14-08256 (BKT 11)	Debtor's Expert Witness	No	No	2014	Bankruptcy – Chapter 11
Dr. José L. Lizardi Ortiz	District Court for the District of Puerto Rico-Bankruptcy Court	15-03076-MCF	Debtor's Expert Witness	No	No	2015	Bankruptcy – Chapter 11

LIST OF ARTICLES AUTHORED BY DORIS BARROSO-VICÉNS, CPA, CVA, CFF, CGMA

Publication	Date	Title
Litigation Consultants, LLC, National Litigation Consultants' Review	February 2002	<i>Business Interruption Claims – How Important Is It To Retain Appropriate Experts? (with Fernando Rodríguez Amaro, CPA, CFE, CVA, CFF, CGMA)</i>
Litigation Consultants, LLC, National Litigation Consultants' Review	September 2002	<i>Valuing a Business, Do They Really Need To?</i>
Litigation Consultants, LLC, National Litigation Consultants' Review	December 2003	<i>Business Valuation Knowledge: A Valuable Tool For The Professional Involved In Bankruptcy Proceedings</i>
Litigation Consultants, LLC, National Litigation Consultants' Review	May 2004	<i>Common Issues in Computing Lost Profits (with Fernando Rodríguez Amaro, CPA, CFE, CVA, CFF, CGMA)</i>
Litigation Consultants, LLC, National Litigation Consultants' Review	December 2004	<i>Business Valuation Involving Minority Interest in Closely Held Business (with Raúl Hernández, CPA, CFE)</i>
Litigation Consultants, LLC, National Litigation Consultants' Review	May 2005	<i>Computing Lost Profits in Recently Started Business (with Fernando Rodríguez Amaro, CPA, CFE, CVA, CFF, CGMA)</i>
Litigation Consultants, LLC, National Litigation Consultants' Review	May 2006	<i>Providing Bankruptcy Services To The Debtor – Complexities Come in Many Forms (with Fernando Rodríguez Amaro, CPA, CFE, CVA, CFF, CGMA)</i>
Litigation Consultants, LLC, National Litigation Consultants' Review	December 2006	<i>Performing a Business Valuation of a Family-Owned Business-Unique Characteristics (with Fernando Rodríguez Amaro, CPA, CFE, CVA, CFF, CGMA)</i>